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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 376/2018

THE PR. COMMISSIONER OF INCOME TAX -6..... Appellant
Through : Sh. Ruchir Bhatia, Sr. Standing Counsel and Sh. Tushar Gupta, Advocate.

versus

MARUBENI ITOCHU STEEL INDIA PVT. LTD...... Respondent
Through : None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% 04.04.2018

The Revenue's appeal – for AY 2013-14, challenging the Income Tax Appellate Tribunal's (ITAT) impugned order questions its findings with respect to the deletion of sums that were sought to be taxed through an Arm's Length Price (ALP) adjustment. The ITAT had followed the previous ruling of this Court which confirmed the findings for an earlier year AY 2010-11 in *Pr. Commissioner of Income Tax-06 v. Marubeni Itochu Steel Pvt. Ltd.* [ITA 129/2016, decided on 05.05.2016]. That judgment had relied upon a previous ruling in *CIT v. Marubenni India Private Limited* 277 CTR 189 (Delhi).

No substantial question of law arises. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 04, 2018/ajk